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State of Idaho

Legislative Services Office

Management Report

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A communication to the Joint Finance-Appropriations Committee

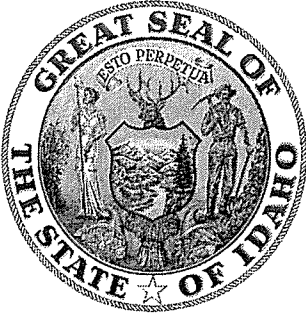
**IDAHO DIVISION OF VETERANS  
SERVICES**

**FY 2005, 2006, and 2007**

**Report IC44407**

**Date Issued: June 25, 2008**

*Serving Idaho's Citizen Legislature*



Don H. Berg, Manager

**Idaho Legislative Services Office  
Legislative Audits Division**

**IDAHO DIVISION OF  
VETERANS SERVICES**

## **SUMMARY**

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### **PURPOSE OF MANAGEMENT REVIEW**

We conducted a management review of the Idaho Division of Veterans Services covering the fiscal years ended June 30, 2005, 2006, and 2007. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

### **CONCLUSION**

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Division.

### **FINDINGS AND RECOMMENDATIONS**

There are no findings and recommendations in this report or the prior report.

A copy of the entire report is available at <http://www.legislature.idaho.gov/audit/index.htm>, or by calling 208-334-4832.

### **AGENCY RESPONSE**

The Division's management has reviewed the report and is in general agreement with its contents.

### **FINANCIAL INFORMATION**

The following financial data is for informational purposes only.

**IDAHO DIVISION OF VETERANS SERVICES**

Fund	Title	Beginning Cash/Investment or Appropriation	Receipts/ Transfers In	Disbursements/ Transfers Out	Ending Cash/Investment or Appropriation
0001	General Fund	\$1,651,000	\$0	\$1,449,694	\$201,306
0211	Veterans Cemetery Maintenance	133,486	34,592	93,321	74,757
0348	Federal	2,527,927	9,085,086	7,035,276	4,577,737
0349	Miscellaneous Revenue	7,031,338	22,120,350	21,144,250	8,007,438
0481	Income Funds	44,478	1,137,689	1,050,396	131,771
0489	Health & Welfare Trust Account	312,066	4,629,791	4,593,840	348,017
0863	Veterans Services	3,883	144,886	144,398	4,371
	Totals	<u>\$11,704,178</u>	<u>\$37,152,394</u>	<u>\$35,511,175</u>	<u>\$13,345,397</u>

This report is intended solely for the information and use of the State of Idaho and the Idaho Division of Veterans Services and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the administrator, Dave Brasuell, and his staff.

**ASSIGNED STAFF**

Chris Farnsworth, CPA, Managing Auditor

J.E. Bowden, CPA, In Charge Auditor

Eric Bjork, Staff Auditor

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# AGENCY RESPONSE

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State of Idaho  
**DIVISION OF VETERANS SERVICES**  
"Caring for America's Heroes"



**C.L. "BUTCH" OTTER**  
Governor


**DAVID E. BRASUELL**  
Division Administrator

320 Collins Road  
Boise, ID 83702-4519  
(208) 334-3513

July 3, 2008

M E M O R A N D U M

TO: Don Berg, Supervisor, Legislative Audits  
Legislative Services Office

FROM: David E. Brasuell, Administrator   
Division of Veterans Services

SUBJECT: Response to Legislative Management Report for State  
Fiscal Years 2005, 2006, and 2007 (Report IC44407)

FINDINGS AND RECOMMENDATIONS - There were no findings or  
recommendations related in this report.

RESPONSE - The Division concurs with the findings and  
recommendations.

DEB:dls

# APPENDIX

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## **HISTORY AND STATUTORY AUTHORITY**

The "Old Soldier's Home" formally opened in May 1895. It was replaced by a new home constructed at a different location and dedicated in November 1966. In 1977, legislation was passed approving an 80-bed skilled nursing care facility in Boise. The two-story Idaho Veterans Nursing Unit was built adjoining the present Idaho Veterans Home and was dedicated on November 11, 1980.

In 1984, an effort began to locate regional State veterans homes throughout Idaho. That effort culminated in 1989 when the legislature appropriated State matching funds for a home in Pocatello, which opened in 1992. In 1990, the legislature appropriated State matching funds for a home in Lewiston, which opened in 1994.

Prior to fiscal year 2001, the operations of State veterans homes were reported in conjunction with the Department of Health and Welfare. On July 1, 2000, the Division of Veterans Services was designated a self-governing agency as specifically set forth in Title 66, Chapter 9 of the Idaho Code.

The administrator is appointed by the Governor from a list of nominated candidates submitted by the Veterans Affairs Commission. The administrator may only be removed from office by the Governor with the Veterans Affairs Commission's consent.

## **PURPOSE**

The purpose of the Division of Veterans Services is to provide services to honorably discharged servicemen and women, who served active duty in the armed forces of the United States during a period of war recognized by the United States Department of Veterans Affairs.

Services are provided through the management and operation of the veterans homes, provisions of financial relief and assistance, outreach services provided through the Office of Veterans Advocacy and the Veterans Cemetery.

## **FUNDING**

The Division is funded by a General Fund appropriation, funds received on behalf of eligible clients in the form of per diem, Medicaid payments received on behalf of eligible clients, and private patient payments.

## **ORGANIZATION**

As shown on the organization chart, the Division consists of six operational units:

1. Division Administration – monitors the financial condition of the Division as a whole.
2. Office of Veterans Advocacy – provides outreach services to veterans in need of services.
3. Boise Veterans Home – provides skilled nursing and residential/domiciliary services to eligible clients.
4. Lewiston Veterans Home – provides skilled nursing care to eligible clients.
5. Pocatello Veterans Home – provides skilled nursing care to eligible clients.
6. Veterans Cemetery – provides a final resting place for the burial or entombment of eligible clients and their spouse.

**DIVISION OF VETERANS SERVICES  
ADMINISTRATOR  
January 2, 2008**

